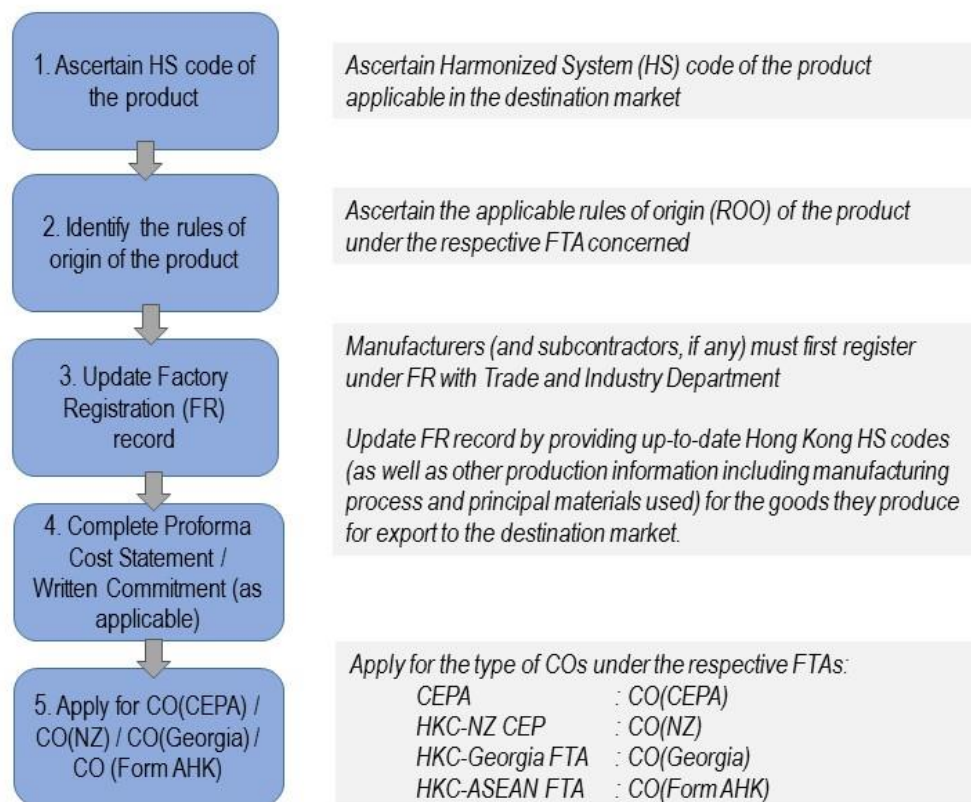


## Notes for Applying for Certificates of Origin (COs) under Hong Kong, China's (HKC) Free Trade Agreements (FTAs)

1. What are the issues that I need to take note when applying for COs under Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA), Hong Kong, China - New Zealand Closer Economic Partnership Agreement (HKC-NZ CEP), Free Trade Agreement between Hong Kong, China and Georgia (HKC-Georgia FTA) and Free Trade Agreement between Hong Kong, China and the Association of Southeast Asian Nations (HKC-ASEAN FTA)?

For the purpose of applying for COs under CEPA / HKC-NZ CEP / HKC-Georgia FTA and HKC-ASEAN FTA for preferential tariff treatment under the respective FTAs<sup>1</sup>, traders are reminded to take note of the following:



<sup>1</sup> Traders may make reference to the tariff schedule or relevant provisions of the respective FTAs on the availability and extent of the preferential tariff treatment. For goods with no preferential tariff treatment or only marginal tariff preference, traders are advised to consult the importer on the need for applying for a CO under the FTA.

The following is an illustrative example of updating FR record using the form “Application for Amendment of Registration Particulars under Factory Registration (FR)” (TID 99) to apply for various types of COs covering Luggage Belts (Hong Kong Harmonized System (HKHS) Code: 6307 9090).

**(A) For the following changes, please fill in and return Annex 1. 如屬以下之改動，請同時填妥及遞交附件 1。**

- |                                     |  |   |
|-------------------------------------|--|---|
| <input type="checkbox"/>            | Main Factory Address/Tel No./Fax No.   | 總廠地址／電話號碼／傳真號碼  |
| <input type="checkbox"/>            | Branch Factory Address/Tel No./Fax No.   | 分廠地址／電話號碼／傳真號碼  |
| <input checked="" type="checkbox"/> | Articles produced and Type(s) of Certificate of Origin required  | 生產的貨品及所需的產地來源證種類  |
| <input checked="" type="checkbox"/> | Manufacturing process(es) of the respective articles to be carried out   | 個別貨品進行的生產工序   |
| <input checked="" type="checkbox"/> | Principal materials used   | 所使用的主要物料  |
| <input type="checkbox"/>            | Machinery and Equipment  | 設備  |
| <input type="checkbox"/>            | Proforma cost statement (for CO types involving Regional Value Content requirement, e.g. CO(Georgia) and CO(Form AHK)) | 工廠登記成本計算表（適用於涉及計算區域價值成分的產地來源證類別，例如：香港產地來源證-格魯吉亞及香港產地來源證-東盟） |

- Articles Produced and Type(s) of Certificate of Origin required:**
- Certificate of Hong Kong Origin (CHKO)
  - Certificate of Processing (COP)
  - Certificate of Hong Kong Origin (CEPA) (CO(CEPA))
  - Others (e.g. Certificate of Hong Kong Origin – New Zealand (CO(NZ)), Certificate of Hong Kong Origin – Georgia (CO(Georgia)) and Certificate of Hong Kong Origin – Form AHK (CO(Form AHK))) <sup>(Note 2)</sup>.

生產的貨品及所需的產地來源證類別：

- 香港產地來源證(CHKO)
- 產地來源加工證(COP)
- 《內地與香港關於建立更緊密經貿關係的安排》下的原產地證書(CO(CEPA))
- 其他（例如：香港產地來源證－新西蘭(CO(NZ))，香港產地來源證－格魯吉亞(CO(Georgia)) 及香港產地來源證－東盟(CO(Form AHK)) <sup>(註 2)</sup>

Articles Produced (Chinese & English) 生產的貨品（中英文名稱）	Hong Kong HS Code 香港協調制度編號	Mainland Tariff Code 內地稅則號列 (Leave blank if CO(CEPA) is not required.) (如不需 CO(CEPA)，無 須填寫此欄。)	Type of Certificate Required 所需的產地來源證類別			
			CHKO	COP	CO (CEPA)	Others, please specify. 其他， 請註明。
Luggage Belts (行李帶)	6 3 0 7 9 0 9 0	6 3 0 7 9 0 0 0	✓		✓	CO Form AHK

- Manufacturing process(es) <sup>(Note 3)</sup> of the respective articles to be carried out in the factory premises declared above (in English and Chinese) 個別貨品在上述聲稱之廠房內進行的生產工序 <sup>(註 3)</sup> (中英文名稱)：**

Articles Produced 生產的貨品

Luggage Belts (行李帶)

Manufacturing Processes 生產工序

For CHKO: Knitting, cutting and sewing  
For CO(CEPA): Change in tariff heading  
For CO(Form AHK): Regional Value Content of not less than 40% of its free-on-board (FOB) price

- Principal materials used 所使用的主要物料：**

Type of Materials 物料種類

For Luggage Belts : High tenacity polyester yarn (HKHS Code: 54022000)

Place of Origin 原產地

The Mainland China

FR registrants should provide updated product information by returning the completed form - "Application for Amendment of Registration Particulars under Factory Registration (FR)" (TID 99) and supporting documents to Trade and Industry Department (TID) by the following means:

- fax (fax no.: 2787 6048);
- email (email address: [fr\\_section@tid.gov.hk](mailto:fr_section@tid.gov.hk));
- by post (address: Factory Registration Section, Factory Registration and Origin Certification Branch, 14/F, Trade and Industry Tower, 3 Concorde Road, Kowloon City, Hong Kong); or
- online application (through the "E-Services" at the webpage of the Department.)

**2. How do I ascertain the tariff classification (i.e. HS code) of my product applicable in the destination market?**

Hong Kong traders are advised to consult their importers or the customs authority of the destination market on the HS code of the product. The HS code is used for checking the preferential tariff rate and applicable ROOs under the respective FTA.

For CO(CEPA) applications, traders are reminded that Mainland HS Code is required on CO(CEPA). While the tariff lines on the list of product specific rules (PSRs) are presented on Mainland HS 4-/6-digit level, traders should provide the Mainland 8-digit HS code when lodging a CO(CEPA) application. Traders are advised to confirm the Mainland tariff code of the product with the Mainland Customs or Mainland buyers or customs brokers.

Hong Kong traders may consult the Census and Statistics Department (C&SD) for the HKHS code of the product for reference purposes <<https://www.censtatd.gov.hk/trader/hscodex/index.jsp>>. The first 6 digits of the HKHS code should reconcile with those of the HS code applicable in the destination market.

Whilst the first 6 digits of the HS codes are universal between Hong Kong and the importing country, the importing country may adopt slightly different HS nomenclature to suit their own needs. For the purpose of facilitating customs clearance proceedings, traders are strongly reminded to confirm the full HS code applicable in the destination market with the importers or the customs authority of the importing country.

**3. How do I find out the PSR applicable to my product for application of CO(CEPA), CO(NZ), CO(Georgia) and CO(Form AHK)?**

Traders may check the PSR in the PSR List of the respective FTAs by using the HS code of the product concerned.

The PSR can be accessed via the following access links:

CEPA	<b>Annex to CEPA Agreement on Trade in Goods: Product Specific Rules of Origin</b> < <a href="https://www.tid.gov.hk/english/cepa/legaltext/cepa17.html">https://www.tid.gov.hk/english/cepa/legaltext/cepa17.html</a> >
HKC-NZ CEP	<b>Annex I to Chapter 4 (Rules of Origin): Product Specific Rules Schedule (“PSRs”)</b> < <a href="https://www.tid.gov.hk/english/ita/fta/hknzcep/text_agreement.html">https://www.tid.gov.hk/english/ita/fta/hknzcep/text_agreement.html</a> >
HKC-Georgia FTA	<b>Annex 3-1: (Product Specific Rules of Origin) of Chapter 3: Rules of Origin of the HKC-Georgia FTA</b> < <a href="https://www.tid.gov.hk/english/ita/fta/hkgefta/text_agreement.html">https://www.tid.gov.hk/english/ita/fta/hkgefta/text_agreement.html</a> >
HKC-ASEAN FTA	<b>Annex 3-2: (Product Specific Rules) of Chapter 3: Rules of Origin of the HKC-ASEAN FTA</b> < <a href="https://www.tid.gov.hk/english/ita/fta/hkasean/text_agreement.html">https://www.tid.gov.hk/english/ita/fta/hkasean/text_agreement.html</a> >

Using Luggage Belts as an example, the PSRs are set out below according to the above sources:

<b>HKHS Code</b>	<b>Product description</b>	<b>PSR</b>
6307 9090	Luggage Belts	<p><b>CEPA:</b> (1) Change in Tariff Heading; or (2) To fulfil the regional value content requirement (40% for Build-down method or 30% for Build-up method)</p> <p><b>HKC-NZ CEP:</b> Change to heading 6307 from any other chapter, provided that, where the starting material is fabric, the fabric is pre-bleached or unbleached</p> <p><b>HKC-Georgia FTA:</b> Since the product is not included in the PSR list, the general rule of no less than 40% Regional Value Content applies</p> <p><b>HKC-ASEAN FTA:</b> Since the product is not included in the PSR list, the general rule of no less than 40% Regional Value Content applies</p>

It should be noted that the PSR List should not be considered as a self-contained document. Rather, PSR works as an integral part of the origin requirements in an FTA, which normally include the Rules of Origin Chapter, the PSR list and the operational certification procedures. Regardless of whether a good is included in the PSR list, the general rules in the Rules of Origin Chapter still apply in the determination of originating status.

For the avoidance of doubt, even for goods included in the PSR list, the other general requirements in the FTA should also be considered in the determination of originating status. For example, it is a common requirement in most FTAs that goods shall not be considered as originating if only minimal operations and processes have been undertaken. Such minimal operations and processes are usually specified in the Rules of Origin Chapter of the FTAs.

Therefore, it is of utmost importance that the traders should familiarise themselves with not only the PSR list but also the other origin requirements in the FTA.

#### 4. When do I need to complete Proforma Cost Statement?

If the goods are subject to ROOs involving Regional Value Content (RVC) under CEPA, HKC-Georgia or HKC-ASEAN FTA and for supporting a CO application, a Proforma Cost Statement must be completed to illustrate the calculation of the RVC of a good. For details, please refer to the following trade circulars:

<b>CO</b>	<b>Circulars</b>
CO(CEPA)	<a href="#">CO Circular No. 6/2018</a> <a href="#">CO Circular No. 7/2018</a>
CO(Georgia)	<a href="#">CO Circular No. 2/2019</a> (Para. 9)
CO(Form AHK)	<a href="#">CO Circular No. 5/2019</a> (Para. 9)

**5. When can I use a declaration of origin instead of CO(NZ) to apply for preferential tariff preference under the HKC-NZ CEP?**

New Zealand may require a declaration of origin for granting preferential tariff treatment under the HKC-NZ CEP. In such cases, the importer will have to provide (a) a declaration of origin of the good; or (b) other evidence to substantiate the origin of the goods.

*Declaration of Origin*

A declaration of origin means an appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods. The declaration of origin shall be completed in English and may be made in respect of one or more goods in the shipment. It should also specify that the good is of Hong Kong origin and meets the requirements of Chapter 4 of HKC-NZ CEP.

*CO(NZ)*

With respect to a good falling within Chapter 61 or Chapter 62<sup>2</sup> of the Harmonized System (HS) where preferential tariff treatment is claimed under HKC-NZ CEP, a CO(NZ) issued by the Trade and Industry Department or one of the Government Approved Certification Organizations (GACOs)<sup>3</sup> is required for the good to be obtained by the importer. In other words, a declaration of origin would not be applicable for a good falling within Chapter 61 or Chapter 62 of HS to be granted preferential tariff treatment under the CEP Agreement.

*CO Circular No. 6/2010 dated 14 December 2010*

[Hong Kong, China - New Zealand Closer Economic Partnership Agreement \("CEP Agreement"\)](#)  
[Certificate of Hong Kong Origin - New Zealand \("CO\(NZ\)"\)](#)

*CO Circular No. 4/2010 dated 22 October 2010*

[Hong Kong, China - New Zealand Closer Economic Partnership Agreement \(CEP Agreement\)](#)  
[Exporting Goods Originating in Hong Kong to New Zealand](#)

*Text of the HKC-NZ CEP*

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<sup>2</sup> Chapter 61 includes articles of apparel and clothing accessories, knitted or crocheted, whereas Chapter 62 includes those articles of apparel and clothing accessories, not knitted or crocheted.

<sup>3</sup> The GACOs are the Hong Kong General Chamber of Commerce; the Federation of Hong Kong Industries; the Chinese Manufacturers' Association of Hong Kong; the Chinese General Chamber of Commerce and the Indian Chamber of Commerce, Hong Kong.



[Chapter 4 \(Rules of Origin\)](#)

*Side letters on operational certification procedures for certificate of origin*  
[Annex – Operational Certification Procedures](#)

*Product Specific Rules Schedule*

*Note: With the adoption of the 2017 Edition of the World Customs Organization Harmonized Commodity Description and Coding System, an updated Product Specific Rules Schedule can be accessed [here](#))*

## 6. When do I need to complete a Written Commitment?

Traders applying for CO(NZ) under the HKC-New Zealand CEP for a good falling within HS Chapter 61 or Chapter 62 will have to provide a written commitment indicating that all records which are necessary to demonstrate that a good qualifies for preferential tariff treatment under the CEP Agreement will be maintained for a period of not less than 7 years after the date of exportation. The written commitment would be recorded in the CO(NZ) issued subsequently. Failure by the manufacturer and subcontractor to observe the above record keeping requirement may result in denial of the preferential tariff treatment, or reversal of such treatment if it has already been granted, by the New Zealand customs authorities.

Please refer to para. 16 and 17 of CO Circular No. 6/2010 at [https://www.tid.gov.hk/english/aboutus/tradecircular/all\\_in\\_one/2010/as042010.html](https://www.tid.gov.hk/english/aboutus/tradecircular/all_in_one/2010/as042010.html) for details. The Written Commitment form (TID 332) could be accessed [here](#). The form can be submitted to TID electronically, by post, by fax or in person.

**7. How do I know if a good can meet the relevant change in tariff classification rule?**

“Change in Tariff Classification” refers to the processing and manufacturing operations of non-originating materials carried out in Hong Kong and resulting in a specified change in their tariff classification under the Harmonized System. This includes:

- “Change in Tariff Chapter” (Change at first 2 digits of HS code)
- “Change in Tariff Heading” (Change at first 4 digits of HS code)
- “Change in Tariff Subheading” (Change at first 6 digits of HS code).

By comparing the HKHS code of the imported raw materials and the final product, the manufacturer will be able to ascertain if a good meets the relevant change in tariff classification.

Using Luggage Belt as an example, weaving or knitting of high tenacity polyester yarn (HKHS Code 5402 2000) followed by cutting and sewing into Luggage Belt (HKHS Code 6307 9090) would result in change in the HKHS Code from 5402 2000 to 6307 9090. The manufacturing process is considered to have resulted in “Change in Tariff Chapter” (from Chapter 54 to Chapter 63), “Change in Tariff Heading” (from Heading 5402 to Heading 6307) and “Change in Tariff Subheading” (from Subheading 5402 20 to Subheading 6307 90).



Change in Tariff Chapter (CC)?	Yes	HKHS Code <u>5402</u> 2000 → HKHS Code <u>6307</u> 9090
Change in Tariff Heading (CTH)?	Yes	HKHS Code <u>5402</u> 2000 → HKHS Code <u>6307</u> 9090
Change in Tariff Subheading (CTSH)?	Yes	HKHS Code <u>5402</u> <u>2000</u> → HKHS Code <u>6307</u> <u>9090</u>

**8. Do I need to apply for COs as documentary proof of origin for export of Hong Kong goods under the Free Trade Agreement between Hong Kong, China and the Member States of the European Free Trade Association (HKC-EFTA FTA), the Free Trade Agreement between Hong Kong, China and Chile (HKC-Chile FTA) or the Free Trade Agreement between Hong Kong, China and Australia (HKC-Australia FTA)?**

For the purpose of obtaining preferential tariff treatment for their Hong Kong-origin exports to the European Free Trade Association (EFTA) States, Chile or Australia, traders may complete a declaration of origin in accordance with the requirements as set out in the FTA concerned. Relevant information and references are as set out below:

- For exports to the EFTA States:

*CO Circular No. 6/2012 dated 30 August 2012*

[HKC-EFTA FTA - Exporting Goods Originating in Hong Kong to the EFTA States](#)

*Origin Declaration*

The origin declaration shall be completed in English, in a legible and permanent form. It may be provided on an invoice or any other commercial document that identifies the exporter, the originating products of Hong Kong preferential origin, and bear the original signature of the exporter. In addition, the name of the person signing the declaration has to be indicated in clear script.

A copy of the origin declaration can be accessed [here](#) for reference.

*Text of the HKC-EFTA FTA*

[Annex IV \(Rules of Origin\)](#)

*Product Specific Rules (PSRs)*

[Appendix 1 to Annex IV](#)

- For exports to Chile:

*CO Circular No. 8/2014 dated 30 September 2014*

[HKC-Chile FTA - Exporting Goods Originating in Hong Kong to Chile](#)

*Origin Declaration*

The declaration of origin shall be completed in English, and in conformity to the form as specified in Annex 4.15 of the FTA. Annex 4.15 of the FTA could be accessed [here](#).

*Text of the HKC-Chile FTA*  
[Chapter 4 \(Rules of Origin\)](#)

*Product Specific Rules (PSRs)*  
[Annex 4.2 of Chapter 4 \(Rules of Origin\)](#)

- For exports to Australia:

*CO Circular No. 15/2019 dated 18 December 2019*  
[HKC-Australia FTA - Exporting Goods Originating in Hong Kong to Australia](#)

*Origin Declaration*

The origin declaration shall be in writing, including electronic format; be in English; specify that the good is both an originating good and meets the requirements of Chapter 3 of the Agreement; and contain a set of minimum data requirements as set out in [Annex 3-A](#) of the FTA. An illustrative example of the declaration of origin can be accessed [here](#) for reference.

*Quick Reference Guide*

[Quick Reference Guide on Rules of Origin for Exportation of Goods under the HKC-Australia FTA](#)

*Text of the HKC-Australia FTA*  
[Chapter 3 \(Rules of Origin and Origin Procedures\)](#)

*Product Specific Rules (PSRs)*  
[Annex 3-B of Chapter 3 \(Rules of Origin and Origin Procedures\)](#)

August 2021

## List of Acronyms

<b>Acronym</b>	<b>Full Form</b>
ASEAN	Association of Southeast Asian Nations
CC	Change in Tariff Heading
CEPA	Mainland and Hong Kong Closer Economic Partnership Arrangement
CO	Certificate of Origin
CO(CEPA)	Certificate of Hong Kong Origin - CEPA
CO(Form AHK)	Certificate of Hong Kong Origin - Form AHK
CO(Georgia)	Certificate of Hong Kong Origin - Georgia
CO(NZ)	Certificate of Hong Kong Origin - New Zealand
CTH	Change in Tariff Heading
CTSH	Change in Tariff Subheading
C&SD	Census and Statistics Department
EFTA	European Free Trade Association
FR	Factory Registration
FTA	Free Trade Agreement
HKC	Hong Kong, China
HKC-ASEAN FTA	Free Trade Agreement between Hong Kong, China and the Association of Southeast Asian Nations
HKC-Australia FTA	Free Trade Agreement between Hong Kong, China and Australia
HKC-Chile FTA	Free Trade Agreement between Hong Kong, China and Chile
HKC-EFTA FTA	Free Trade Agreement between Hong Kong, China and the Member States of the European Free Trade Association
HKC-Georgia FTA	Free Trade Agreement between Hong Kong, China and Georgia
HKC-NZ CEP	Hong Kong, China - New Zealand Closer Economic Partnership Agreement
HKHS Code	Hong Kong Harmonized System Code
HS	Harmonized System
HS Code	Harmonized System Code
PSR	Product Specific Rule
ROO	Rule of Origin
RVC	Regional Value Content
TID	Trade and Industry Department